

SUPPLEMENTARY INSTRUCTIONS FOR FLORIDA CITIES, TOWNS, AND VILLAGES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

- Airport authorities and districts (city and joint city-county)
- Community redevelopment agencies
- Downtown development and improvement authorities
- Fire districts and authorities
- Historic preservation boards
- Recreation districts with ex officio boards
- Safe neighborhood improvement districts
- Urban renewal commissions
- Utilities boards and commissions

Exclude charter schools.

PART 2 - REVENUES

3. A. Property taxes – (code T01)

Include: all current and delinquent property tax collections (real and personal) collected for the municipal funds and agencies listed above.

3. B. Local sales taxes

1. General sales tax (code T09) – Include:
Local option sales tax

4. Motor fuels sales tax (code T13) – Include:
Local option gas tax/alternate fuel

6. Public utilities sales tax (code T15) - Include:
Utilities service taxes
Franchise fees

8. Other sales tax (code T19) – Include:
Fire insurance premium tax
Casualty insurance premium tax
Discretionary sales surtax

3. C. Licensing and permits

6. Other licenses and permits (code T29) – Include:
Building permits
Other licenses, fees, and permits

4. Intergovernmental revenues

A. Streets and Highways - From the State (code C46)
Include: County voted gas tax

D. Health and/or hospitals – From the State (code C42)
Include: Human services - Health or hospitals

M. General support – From the State (code C30)
Include: Municipal cigarette tax
State revenue sharing proceeds
Insurance agent county licenses
Mobile home licenses
Alcoholic beverage licenses
Local government ½ cent sales tax
State payments in lieu of taxes

N. All other – From the State (code C89)

Include: State grants - General government
State grants - Public safety
State grants - Other physical environment
State grants - Transportation, Airport dev.
State grants - Transportation, Other
State grants - Economic environment
State grants - Culture/recreation
State grants - Other
State shared revenue - Racing tax
State shared revenue - Other gen. govt
State shared revenue - Other physical env.
State shared revenue - Transp., Airport dev.
State shared revenue - Transp., Other
State shared revenue – Econ.Environment
State shared revenue - Culture/recreation
State shared revenue - Other

PART 3 - EXPENDITURES

11. Personnel expenditures – (Code Z00)

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income tax, social security, or retirement coverage.